

## **OTHER SUPPLEMENTARY INFORMATION**

**COUNTY OF FAUQUIER, VIRGINIA****Governmental Funds and Discretely Presented Component Unit  
Schedule of Revenue - Budget and Actual  
Fiscal Year Ended June 30, 2003**

Schedule 1

Page 1 of 10

<b>Fund, Major, and Minor Revenue Sources</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Primary Government</b>				
General Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	\$ 45,930,000	\$ 45,830,000	\$ 47,676,844	\$ 1,846,844
Real & personal public service corporation property taxes	3,691,200	3,691,200	3,215,824	(475,376)
Personal property taxes	23,190,000	11,942,000	12,489,463	547,463
Penalties	600,000	600,000	758,920	158,920
Interest	550,000	550,000	349,160	(200,840)
Total general property taxes	73,961,200	62,613,200	64,490,211	1,877,011
Other local taxes:				
Local sales & use taxes	4,900,000	4,900,000	5,176,688	276,688
Consumers' utility taxes	2,351,700	2,351,700	2,579,778	228,078
Business license taxes	806,000	806,000	1,051,059	245,059
Cable TV franchise taxes	130,000	130,000	136,093	6,093
Motor vehicle licenses	1,365,000	1,365,000	1,340,223	(24,777)
Bank stock taxes	83,000	83,000	152,803	69,803
Taxes on recordation & wills	670,000	670,000	1,290,501	620,501
Total other local taxes	10,305,700	10,305,700	11,727,145	1,421,445
Permits, privilege fees, & regulatory licenses:				
Animal licenses	5,000	5,000	6,377	1,377
Building & related permits	738,575	809,984	1,336,859	526,875
Transfer fees	2,400	2,400	2,736	336
Zoning permits & fees	151,488	151,488	147,096	(4,392)
Land use application fees	17,000	17,000	15,009	(1,991)
Total permits, privilege fees, & regulatory licenses	914,463	985,872	1,508,077	522,205
Fines & forfeitures:				
Court fines & forfeitures	306,000	324,000	504,517	180,517
Revenue from use of money & property:				
Revenue from use of money	1,044,000	1,044,000	1,063,912	19,912
Revenue from use of property	366,289	366,289	357,615	(8,674)
Total revenue from use of money & property	\$ 1,410,289	\$ 1,410,289	\$ 1,421,527	\$ 11,238

**COUNTY OF FAUQUIER, VIRGINIA****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenue - Budget and Actual****Fiscal Year Ended June 30, 2003****Schedule 1****Page 2 of 10**

<b>Fund, Major, and Minor Revenue Sources</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Primary Government (continued)</b>				
General Fund (continued):				
Revenue from local sources (continued):				
Charges for services:				
Charges for commonwealth's & county's attorney	\$ 1,400	\$ 1,400	\$ 4,458	\$ 3,058
Excess fees of clerk	120,000	270,838	394,869	124,031
Sheriff's fees, deputies & reports	3,742	3,742	10,470	6,728
Charges for law library	15,000	15,000	17,642	2,642
Charges for local costs	400	400	155	(245)
Charges for public safety	100	75,424	83,976	8,552
Charges for parks & recreation	279,923	345,282	392,999	47,717
Charges for social services	2,000	2,000	23,948	21,948
Charges for library	46,000	61,000	61,773	773
Charges for planning & community development	21,450	21,450	28,991	7,541
Total charges for services	490,015	796,536	1,019,281	222,745
Miscellaneous revenue:				
Miscellaneous	24,400	76,811	136,119	59,308
Total miscellaneous revenue	24,400	76,811	136,119	59,308
Recovered costs:				
Warrenton Community Center	-	-	9,618	9,618
Other government charges	10,500	10,500	10,500	-
Board of prisoner - other localities	2,500	2,500	1,823	(677)
Work release	60,000	60,000	59,104	(896)
E-911 reimbursement	10,910	10,910	-	(10,910)
Home incarceration fees	35,000	35,000	17,784	(17,216)
Medical reimbursement - prisoners	2,500	2,500	2,385	(115)
Other cost	3,504	3,504	18,302	14,798
CSA shared cost	-	-	6,800	6,800
Deputies' security for school	-	11,411	11,411	-
Total recovered costs	124,914	136,325	137,727	1,402
Total revenue from local sources	\$ 87,536,981	\$ 76,648,733	\$ 80,944,604	\$ 4,295,871

**COUNTY OF FAUQUIER, VIRGINIA****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenue - Budget and Actual****Fiscal Year Ended June 30, 2003****Schedule 1****Page 3 of 10**

<b>Fund, Major, and Minor Revenue Sources</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Primary Government (continued)</b>				
General Fund (continued):				
Intergovernmental:				
Revenue from the Commonwealth:				
Noncategorical aid:				
ABC profits	\$ 53,157	\$ 53,157	\$ 57,571	\$ 4,414
Wine taxes	54,911	54,911	53,307	(1,604)
Rolling stock tax	78,745	78,745	70,844	(7,901)
Mobile home titling taxes	31,117	31,117	30,990	(127)
Auto rental tax	24,177	24,177	21,100	(3,077)
Recordation tax	439,338	439,338	500,327	60,989
Commonwealth PPTRA	-	11,100,000	11,026,498	(73,502)
Commonwealth PPTRA - delinquent	-	250,000	267,202	17,202
Total noncategorical aid	681,445	12,031,445	12,027,839	(3,606)
Categorical aid:				
Shared expenses:				
Commonwealth's attorney	323,181	323,181	308,665	(14,516)
Sheriff	2,776,936	2,776,936	2,895,505	118,569
Commissioner of the revenue	180,234	180,234	169,674	(10,560)
Treasurer	162,750	162,750	162,205	(545)
Medical examiner	500	500	810	310
Registrar/electoral board	67,255	67,255	47,491	(19,764)
Clerk of the circuit court	382,530	382,530	386,624	4,094
Jail	260,000	260,000	179,439	(80,561)
Total shared expenses	4,153,386	4,153,386	4,150,413	(2,973)
Welfare:				
Welfare administration & assistance	685,164	771,039	659,173	(111,866)
Comprehensive act	972,631	972,631	899,716	(72,915)
Total welfare	\$ 1,657,795	\$ 1,743,670	\$ 1,558,889	\$ (184,781)

**COUNTY OF FAUQUIER, VIRGINIA****Governmental Funds and Discretely Presented Component Unit  
Schedule of Revenue - Budget and Actual  
Fiscal Year Ended June 30, 2003**

Schedule 1

Page 4 of 10

<b>Fund, Major, and Minor Revenue Sources</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Primary Government (continued)</b>				
General Fund: (continued)				
Revenue from the Commonwealth: (continued)				
Other categorical aid:				
Disability service board grant	\$ 7,500	\$ 7,500	\$ 7,750	\$ 250
Administrative	-	2,130	10,561	8,431
Library aid	238,700	238,700	198,851	(39,849)
Judicial & legal	194,729	207,760	215,420	7,660
Juvenile community control act & accountability grant	59,590	64,293	51,478	(12,815)
Sheriff	15,000	15,000	5,018	(9,982)
Comprehensive community correction	183,839	183,839	182,784	(1,055)
Community development & planning	-	15,000	3,052	(11,948)
Total other categorical aid	699,358	734,222	674,914	(59,308)
Total categorical aid	2,357,153	2,477,892	2,233,803	(244,089)
Total revenue from the commonwealth	7,191,984	18,662,723	18,412,055	(250,668)
Revenue from the Federal Government				
Categorical aid:				
Welfare administrative & assistance	1,749,158	1,826,658	1,812,717	(13,941)
Virginia JJDP act	-	25,732	25,732	-
DEA group 33	15,000	31,010	30,071	(939)
Local law enforcement block grant	-	14,232	14,232	-
Judicial & legal grants	-	4,725	9,428	4,703
FEMA	-	20,054	17,562	(2,492)
Miscellaneous	5,000	20,495	15,495	(5,000)
Emergency management assistance	-	15,278	15,278	-
Domestic preparedness equipment	-	26,174	51,475	25,301
Cops grants	78,544	78,544	39,044	(39,500)
Transportation safety	-	27,178	27,177	(1)
Total revenue from the federal government	1,847,702	2,090,080	2,058,211	(31,869)
Total General Fund	96,576,667	97,401,536	101,414,870	4,013,334
Special Revenue Funds:				
Joint Communications Fund:				
Revenue from local sources:				
Other local taxes:				
E-911 telephone tax	861,840	804,290	925,717	121,427
Recovered costs:				
Miscellaneous recovered costs	1,144	1,144	6,715	5,571
Total revenue from local sources	\$ 862,984	\$ 805,434	\$ 932,432	\$ 126,998

**COUNTY OF FAUQUIER, VIRGINIA****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenue - Budget and Actual****Fiscal Year Ended June 30, 2003****Schedule 1****Page 5 of 10**

<b>Fund, Major, and Minor Revenue Sources</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Primary Government (continued)</b>				
General Fund: (continued)				
Special Revenue Funds (continued):				
Revenue from the Commonwealth:				
Categorical aid:				
E-911 Wireless Services	\$ 84,232	\$ 168,860	\$ 167,549	\$ (1,311)
Total revenue from local sources	84,232	168,860	167,549	(1,311)
Revenue from the Federal Government				
Categorical aid:				
FEMA	-	-	981	981
Total Joint Dispatch Fund	947,216	974,294	1,100,962	126,668
Fire & Rescue Fund:				
Revenue from local sources:				
General property taxes:				
Real property taxes	3,744,229	3,506,796	3,622,168	115,372
Real & personal public service corporation property taxes	-	237,433	235,576	(1,857)
Penalty	16,622	16,622	20,102	3,480
Interest	10,002	10,002	11,680	1,678
Total general property taxes	3,770,853	3,770,853	3,889,526	118,673
Recovered Cost:				
Community events	3,000	3,000	1,175	(1,825)
Total revenue from local sources	3,000	3,000	1,175	(1,825)
Revenue from the Commonwealth:				
Categorical aid:				
Two for life funds	28,282	28,282	28,555	273
Fire programs	51,718	51,718	63,766	12,048
Disaster planning	-	-	1,537	1,537
Total from commonwealth	80,000	80,000	93,858	13,858
Revenue from the Federal Government				
Categorical aid:				
VDEM grant	-	-	10,822	10,822
FEMA	-	10,096	7,019	(3,077)
Total revenue from the federal government	-	10,096	17,841	7,745
Total Fire & Rescue Fund	\$ 3,853,853	\$ 3,863,949	\$ 4,002,400	\$ 138,451

**COUNTY OF FAUQUIER, VIRGINIA****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenue - Budget and Actual****Fiscal Year Ended June 30, 2003****Schedule 1****Page 6 of 10**

<b>Fund, Major, and Minor Revenue Sources</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Primary Government (continued)</b>				
General Fund: (continued)				
Special Revenue Funds (continued):				
Parks and Recreation Trust Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	\$ -	\$ -	\$ 1,736	\$ 1,736
Miscellaneous revenue:				
Donations	-	-	6,453	6,453
Total revenue from local sources	-	-	8,189	8,189
Total Parks and Recreation Trust Fund	-	-	8,189	8,189
Library Trust Fund				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	-	-	769	769
Miscellaneous revenue:				
Donations	-	-	5,989	5,989
Total revenue from local sources	-	-	6,758	6,758
Total Library Trust Fund	-	-	6,758	6,758
Total Special Revenue Funds	4,801,069	4,838,243	5,118,309	280,066
Capital Projects Funds:				
Capital Improvement Projects Fund:				
Revenue from local sources:				
General property taxes:				
Real estate taxes	-	100,000	173,579	73,579
Penalties	-	-	5,254	5,254
Interest	-	-	43,013	43,013
Total general property taxes	-	100,000	221,846	121,846
Revenue from use of money and property:				
Revenue from use of money	-	-	303,028	303,028
Charges for services:				
Courthouse maintenance	-	-	40,124	40,124
Sewer tap fees	-	-	15,000	15,000
Total charges for services	\$ -	\$ -	\$ 55,124	\$ 55,124

**COUNTY OF FAUQUIER, VIRGINIA****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenue - Budget and Actual****Fiscal Year Ended June 30, 2003****Schedule 1****Page 7 of 10**

<b>Fund, Major, and Minor Revenue Sources</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Primary Government (continued)</b>				
General Fund: (continued)				
Capital Improvement Projects Fund: (continued)				
Miscellaneous revenue:				
Proffer revenue	\$ -	\$ -	\$ 294,680	\$ 294,680
Miscellaneous	-	25,500	28,460	2,960
Total miscellaneous revenue	-	25,500	323,140	297,640
Revenue from local sources: (continued)				
Total revenue from local sources	-	125,500	903,138	777,638
Intergovernmental:				
Contribution from component unit - School Board	3,619,320	3,789,103	3,789,103	-
Revenue from the Commonwealth:				
Categorical aid:				
Parks & recreation grant	-	755,450	-	(755,450)
Total revenue from the commonwealth	-	755,450	-	(755,450)
Revenue from Federal Government				
Categorical aid:				
Affordable housing block grant	-	-	304,264	304,264
TEA-21 grants	-	-	40,082	40,082
Total revenue from federal government	-	-	344,346	344,346
Total Capital Improvement Projects Fund	3,619,320	4,670,053	5,036,587	366,534
Grand Total Revenue -- Primary Government	104,997,056	106,909,832	111,569,766	4,659,934
<b>Component Unit -- School Board</b>				
Special Revenue Funds:				
School Operating Fund:				
Revenue from local sources:				
Charges for services:				
Charges for education	84,700	90,190	156,914	66,724
Total charges for services	84,700	90,190	156,914	66,724
Miscellaneous Revenue:				
Miscellaneous	\$ 138,598	\$ 212,801	\$ 414,050	\$ 201,249

**COUNTY OF FAUQUIER, VIRGINIA****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenue - Budget and Actual****Fiscal Year Ended June 30, 2003****Schedule 1****Page 8 of 10**

<b>Fund, Major, and Minor Revenue Sources</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Component Unit -- School Board (continued)</b>				
Special Revenue Funds: (continued)				
School Operating Fund: (continued)				
Revenue from local sources: (continued)				
Total revenue from local sources	\$ 223,298	\$ 302,991	\$ 570,964	\$ 267,973
Intergovernmental				
Contribution from County of Fauquier	52,814,796	53,948,730	50,975,251	(2,973,479)
Revenue from the Commonwealth:				
Categorical aid:				
Share of state sales taxes	5,831,127	5,831,127	6,565,621	734,494
Basic school aid	13,521,942	13,521,942	13,824,906	302,964
Regular foster care	45,725	45,725	43,222	(2,503)
Lottery	809,483	809,483	919,841	110,358
Gifted & talented	144,136	144,136	149,244	5,108
At risk youth	59,866	59,866	61,941	2,075
Special education	1,881,774	1,881,774	1,948,464	66,690
Special education - homebound	35,609	35,609	26,634	(8,975)
Regional programs	46,590	46,590	49,129	2,539
Vocational education - SOQ	380,358	380,358	393,838	13,480
School construction grant	185,669	185,669	186,370	701
Occupational education	52,870	52,870	52,771	(99)
Primary class size	123,571	123,571	129,629	6,058
Social security instructional	730,070	730,070	783,531	53,461
Social security non-instructional	22,579	22,579	-	(22,579)
Teacher retirement instructional	419,581	419,581	456,024	36,443
Teacher retirement non-instructional	12,977	12,977	-	(12,977)
Group life insurance instructional	72	72	-	(72)
Group life insurance non-instructional	2	2	-	(2)
Early reading intervention	22,388	22,388	33,000	10,612
Dropout prevention	85,301	85,301	85,301	-
Remedial education	148,140	148,140	153,390	5,250
Remedial summer school	93,449	93,449	84,458	(8,991)
At risk four-year old	-	26,905	26,905	-
ISAEF	-	16,228	16,228	-
Textbook payments	301,724	-	-	-
School standard of learning	66,676	66,676	66,617	(59)
Alternative education	108,647	108,647	108,647	-
Technology grant	492,000	544,000	518,000	(26,000)
Algebra readiness initiative	55,403	55,403	6,923	(48,480)
Other state funds	32,362	32,362	42,892	10,530
Total revenue from the commonwealth	\$ 25,710,091	\$ 25,503,500	\$ 26,733,526	\$ 1,230,026

**COUNTY OF FAUQUIER, VIRGINIA****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenue - Budget and Actual****Fiscal Year Ended June 30, 2003****Schedule 1****Page 9 of 10**

<b>Fund, Major, and Minor Revenue Sources</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive (Negative)</b>
<b>Component Unit -- School Board (continued)</b>				
Special Revenue Funds: (continued)				
School Operating Fund: (continued)				
Revenue from the Federal Government:				
Categorical aid:				
Adult basic education	\$ -	\$ 70,445	\$ 70,445	\$ -
Chapter I	571,941	811,712	682,648	(129,064)
Title VI	40,671	40,671	37,488	(3,183)
Title II	41,293	41,293	200,890	159,597
Miscellaneous federal revenue	14,897	28,831	29,477	646
Title VI - B - Special education	864,723	1,853,574	1,106,439	(747,135)
Goals 2000 - literacy grant	-	-	57,700	57,700
DOL school to work grant	-	7,848	7,847	(1)
Pre-school incentive (VI-B)	61,510	61,510	65,155	3,645
Class size reduction grant	168,513	168,513	5,145	(163,368)
Vocational education	98,145	120,878	122,949	2,071
Drug free schools	35,000	35,000	77,398	42,398
ROTC	10,000	10,000	47,634	37,634
Total revenue from the federal government	1,906,693	3,250,275	2,511,215	(739,060)
Total School Operating Fund	80,654,878	83,005,496	80,790,956	(2,214,540)
School Textbook Fund:				
Intergovernmental:				
Contribution from County of Fauquier	-	462,140	462,140	-
Revenue from the Commonwealth:				
Categorical aid:				
Textbook program	-	301,724	312,418	10,694
Total revenue from the Commonwealth	-	301,724	312,418	10,694
Total School Textbook Fund	-	763,864	774,558	10,694
School Cafeteria Fund:				
Revenue from local sources:				
Revenue from use of money and property:				
Revenue from use of money	6,000	6,000	573	(5,427)
Charges for services:				
Cafeteria sales	\$ 2,261,851	\$ 2,303,851	\$ 2,302,848	\$ (1,003)

**COUNTY OF FAUQUIER, VIRGINIA****Governmental Funds and Discretely Presented Component Unit****Schedule of Revenue - Budget and Actual****Fiscal Year Ended June 30, 2003****Schedule 1****Page 10 of 10**

<b>Fund, Major, and Minor Revenue Sources</b>	<b>Original Budget</b>	<b>Amended Budget</b>	<b>Actual</b>	<b>Variance From Amended Positive Negative</b>
<b>Component Unit -- School Board (continued)</b>				
Special Revenue Funds: (continued)				
School Cafeteria Fund (continued):				
Miscellaneous revenue:				
Miscellaneous	\$ 7,000	\$ 7,000	\$ -	\$ (7,000)
Total revenue from local sources	2,274,851	2,316,851	2,303,421	(13,430)
Revenue from the Commonwealth:				
Categorical aid:				
School food program	44,000	44,000	46,282	2,282
Revenue from the Federal Government:				
Categorical aid:				
School food program	591,605	621,605	636,952	15,347
Total School Cafeteria Fund	2,910,456	2,982,456	2,986,655	4,199
Grand Total Revenues -- Component Unit -- School Board	83,565,334	86,751,816	84,552,169	(2,199,647)
Grand Total Revenues -- Reporting Entity	\$ 188,562,390	\$ 193,661,648	\$ 196,121,935	\$ 2,460,287